

7jgmthhd (1/12)

**UNITED STATES BANKRUPTCY COURT
WESTERN DISTRICT OF MISSOURI**

In Re: Jonathan Douglas Sower
Debtor

Bankruptcy Case No.
13-20076-drd7

United States of America
Plaintiff(s)

Adversary Case No.
13-02032-drd

v.

Jonathan Douglas Sower
Defendant(s)

JUDGMENT

This proceeding having come on for trial or hearing before the court, the Honorable Dennis R. Dow , United States Bankruptcy Judge, presiding, and the issues having been duly tried or heard and a decision having been rendered.

IT IS ORDERED AND ADJUDGED: that the debt owed by the defendant to the plaintiff is non-dischargeable in the amount of \$23,372.80.

The foregoing Memorandum Opinion constitutes Findings of Fact and Conclusions of Law as required by Rule 7052, Rules of Bankruptcy.

Ann Thompson
Court Executive

By: /s/ Kim McClanahan
Deputy Clerk



Date of issuance: 2/27/14

Court to serve